

17-12-104. Penalty.

(a)(1) Any person who violates any provision of § [17-12-106](#) shall be guilty of a misdemeanor and upon conviction shall be subject to a fine of not more than five hundred dollars (\$500) or to imprisonment for not more than one (1) year, or to both fine and imprisonment for each violation.

(2) Each violation of § [17-12-106](#) shall constitute a separate offense.

(b) Whenever the Arkansas State Board of Public Accountancy has reason to believe that any person is subject to punishment under this section, the board may certify the facts to the Attorney General or other appropriate enforcement officer, who, in his or her discretion, may cause appropriate proceedings to be brought.

History. Acts 1975, No. 160, § 19; A.S.A. 1947, § 71-629; Acts 2005, No. 54, § 2.